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CERTIFICATE OF TRANSMISSION**May 3, 2005**

Atty Docket No. :	JCLA8523
Appl. No. :	10/078,021
Filing Date :	February, 15, 2002
Pages :	Cover + 19

BY FACSIMILE ONLY

Fax No. :	703-872-9306
Attention :	EXAMINER : KERN, MATTHEW C.
Group Unit :	2654
From :	Jiawei Huang, Reg. No. 43,330
MESSAGE :	Enclosed herewith is an Amendment in 19 pages.

Sir:

I hereby certify that this correspondence is being facsimile transmitted to the Patent and Trademark Office on May 3, 2005 at the above indicated fax number.

Sign by:


Michelle Chang

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Application No.: 10/078,021

Docket No.: JCLA8523

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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MAY 03 2005

In Re Application of :)	
Tsung-Han Tsai)	
Serial No. : 10/078,021)	Examiner : KERN, MATTHEW C
Filed : 02/15/2002)	Art Unit : 2654
For : INVERSE-MODIFIED DISCRETE)	Docket No. : JCLA8523
COSINE TRANSFORM AND)	
OVERLAP-ADD METHOD AND)	
HARDWARE STRUCTURE FOR)	
MPEG LAYER3 AUDIO SIGNAL)	
DECODING)	

No fee is believed to be due. However, the Commissioner is authorized to charge any fees required in connection with the filing of this paper to account No. 50-0710 (Order No. JCLA8523).

AMENDMENTS AND RESPONSE TO OFFICE ACTION

MAIL STOP Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Dear Sir,

The Office Action dated (02/11/2005), has been carefully considered. In response thereto,
please enter the following amendments and consider the following remarks.